

WE CLAIM:

1 1. A point of sale tax reporting system in an
2 environment where a consumer purchases goods, the point
3 of sale tax reporting system comprising:

4 at least one tax register located at a merchant
5 or retailer location, said at least one tax register for
6 processing consumer sales transaction data at the
7 retailer location and computing use tax data to be paid
8 to an appropriate state agency based upon at least one of
9 the location of a consumer and where the purchased goods
10 are to be shipped, said at least one tax register
11 forwarding said transaction data and use tax data to one
12 of the state agency and a credit card processing company
13 for processing;

14 a first computer and corresponding first memory
15 disposed at the state agency, the first computer and
16 memory for receiving and storing the forwarded use tax
17 data from one of the credit card processing company and a
18 merchant at the retailer location; and

19 a first communication link connecting the tax
20 register at the retailer location to the first computer
21 and memory at the state agency, said first communication

22 link for permitting the tax register to directly or
23 indirectly forward the use tax data to said first
24 computer and memory whereby the tax data from the
25 retailer is automatically forwarded to the state agency
26 and stored in the first memory in order to help enforce
27 tax laws and prevent consumers or merchants from avoiding
28 the payment of use tax.

1 2. The point of sale tax reporting system of claim
2 1, wherein the consumer purchases goods with one of a
3 credit card, a debit card, and any form of electronic
4 payment.

5 3. The point of sale tax reporting system of claim
6 1, wherein the first communication link is one of a
7 digital packet switched network and a satellite network.

1 4. The system of claim 1, wherein the system
2 includes means at the retailer location for accessing a
3 credit card company in response to the transaction so
4 that the credit card company automatically charges the
5 consumer's credit card with both the sales price and a

6 use tax based upon a destination to which the consumer
7 requests that the purchased goods be shipped.

1 5. The system of claim 4, further including means
2 for allowing the credit card company to forward use tax
3 charged to the consumer to the state agency whereby the
4 use tax, where appropriate, is automatically charged to
5 the consumer, and wherein the use tax includes sales tax.

6 6. The system of claim 1, further including means
7 for issuing a tax stamp receipt to a consumer as evidence
8 of tax paid for attachment to a parcel.

1 7. The system of claim 1, further including a
2 digital data network provided so as to connect the
3 retailer location to a consumer location where the
4 consumer is positioned, said digital data network for
5 allowing the consumer to purchase goods from a retailer
6 via said digital data network.

1 8. The system of claim 1, wherein said link
2 includes one of a telephone line, a digital data network,
3 and a satellite wireless communication link.

09195105-111893
36377-505660